UNITED STATES DISTRICT COURT EASTERN DISTRICT OF WASHINGTON

UNITED STATES OF AMERICA,

Plaintiff,

v.

PRISCILLA ANN VAAGEN; NORMAN G. LEBRET; ZACHARY LEBRET; SHANNON L. WIDENER as Trustee of the LEBRET CHILDREN EDUCATION TRUST a/k/a EDUCATION TRUST FOR LEBRET CHILDREN; WASHINGTON STATE EMPLOYMENT SERVICES DEPARTMENT; and SPOKANE COUNTY ASSESSOR,

Defendants.

NO. CV-04-0269-EFS

ORDER DISMISSING UNITED STATES' FORECLOSURE CLAIM

On December 13, 2007, the parties filed a Stipulation By All Remaining Parties Re: United States' Foreclosure Claim. (Ct. Rec. 88.) Based on the parties' stipulation, IT IS HEREBY ORDERED:

1. In settlement of the United States' foreclosure claim, the real property located at 2310 N. Upriver Court, Spokane, Washington (the Subject Property), where Defendant Priscilla Ann Vaagen has principally resided for the past nine years, shall be sold for the listing price of \$115,000.00. The proceeds shall be distributed first to the costs of sale, second to the Spokane County Treasurer to satisfy the unpaid balance of any existing ad valorem property tax liens on the Subject ORDER ~ 1

Property, and third to the United States and to Defendant Priscilla Ann 1 2 Vaagen in accordance with the terms of the settlement agreement executed 3 by the United States and the remaining defendants. 4 2. Upon sale of the Subject Property, the United States shall 5 discharge that property from the federal tax liens at issue, thus releasing it from any further federal tax liability that may be owed in 6 this case as determined by the Court. 7 8 3. The transfer of the three-quarters interest of the Subject 9 Property to the Lebret Children Education Trust is void ab initio. 10 4. The United States' Complaint (Ct. Rec. 1) is DISMISSED with prejudice except that the United States may seek leave to re-open this 11 case within ninety (90) days in the event that the above-described 12 13 settlement is not consummated. 5. The remaining dates in the Court's Amended Scheduling Order 14 15 (Ct. Rec. 80), including the trial date, are STRICKEN. 16 6. This file shall be closed. 17 IT IS SO ORDERED. The District Court Executive is directed to enter 18 this Order and provide copies to counsel. **DATED** this 14^{th} day of December 2007. 19 20 21 S/ Edward F. Shea EDWARD F. SHEA 22 United States District Judge 23 Q:\Civil\2004\269.Stip.Dismissal.wpd 24

ORDER ~ 2

25

26